



Annual Report FY2023

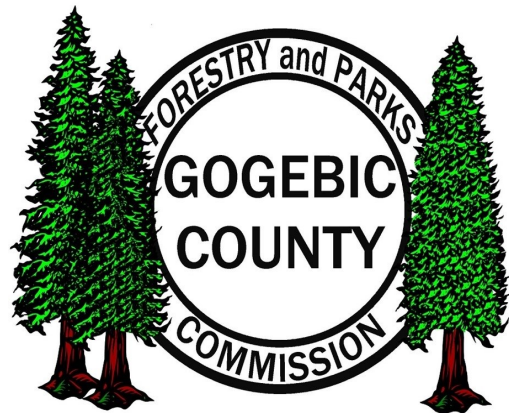
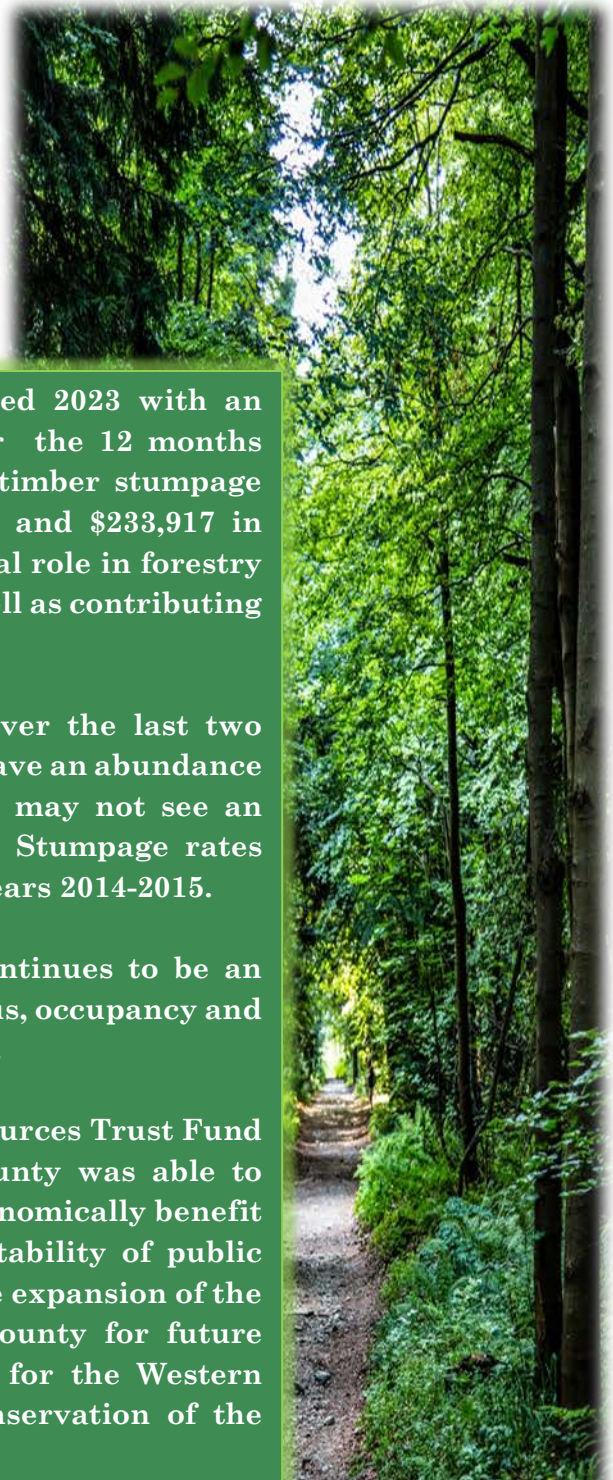


TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
MISSION STATEMENT	2
COMMISSION.....	2
STAFF	2
FORESTRY REPORT.....	3
TREE FARM.....	7
MISCELLANEOUS FOREST SPECIAL USE PERMITS	8
PARKS REPORT.....	9
CONSERVATION & WILDLIFE MANAGEMENT.....	11
PARTNERSHIPS.....	12
OMAN'S CREEK BAS.....	12
TECHNOLOGY.....	12
ACQUISITION AND OWNERSHIP.....	13/14
FORESTRY FINANCIAL STATEMENT.....	15
PARKS FINANCIAL STATEMENT.....	16

Executive Summary



Gogebic County Forestry and Parks concluded 2023 with an above average year in revenue. Revenues for the 12 months totaled \$1,425,161 of which \$793,189 is from timber stumpage dollars, \$314,944 State Grant Reimbursement and \$233,917 in Park receipts. All dollars received play a critical role in forestry and park maintenance and improvements as well as contributing to the County's general fund.

Stumpage rates, which have remained flat over the last two years, along with limited timber markets that have an abundance of raw material available, indicate that we may not see an increase in rates for the foreseeable future. Stumpage rates remain -36% below the market highs of fiscal years 2014-2015.

Camping at Gogebic County campgrounds continues to be an extremely popular recreational activity and thus, occupancy and revenue rates at both parks continue to thrive.

With the assistance of a Michigan Natural Resources Trust Fund Grant in the amount of \$4.2 million, the County was able to acquire 4007.30 acres. This acquisition will economically benefit the local community and ensure long term stability of public access for numerous recreational pursuits. The expansion of the county forest will be an asset to Gogebic County for future generations and will be critically important for the Western Upper Peninsula tourism while ensuring conservation of the land for all of Michigan's citizens and visitors.

KEY HIGHLIGHTS

- Forest Technician Hired
- Stumpage Rates Remain Low
- Timber Sale Receipts Increase
- Increase in Parks Occupancy
- Ownership Acres Increased

KEY ACHIEVEMENTS

- Flannery Land Acquisition
- RAP Grant Received
- Continued Park Maintenance
- Wildlife Habitat Improvements
- Partnerships



MISSION
STATEMENT

We have a responsibility and a long-term commitment to wisely use and improve the county forest and parks in such a way that helps sustain the economic health and quality of life in Gogebic County today while ensuring the ability of future generations to enjoy the benefits of our labor.

The following report is a synopsis of the activities and accomplishments of the Forestry and Parks Commission and its staff during the year. Any questions regarding this report should be directed to the Director of Forestry and Parks.

COMMISSION

John Matonich, Chairman

Dan Siirila, Vice-Chairman

Bob Orlich, Commissioner

Randy Charles, Commissioner

Dan Peterson, Commissioner

STAFF

Four permanent full-time employees; Greg Ryskey, Director; Corey Magdziak, Forester; Amy Hamel, Administrative Secretary; Anthony Wiemeri, an Ironwood native who graduated from U.W. Stevens Point with a bachelor's degree in forestry, and also interned in the Forestry Department for two seasons was hired as Forest Technician. Two park caretakers worked for the Gogebic County Forestry and Parks Commission in 2023. Kerry Gagnon (KMG Enterprises) returned as park caretaker at the Lake Gogebic County Park for the fourteenth consecutive summer he was assisted by campground hosts and a part-time park attendant. Bruce Aho remained the park caretaker at Little Girl's Point Park for his eleventh year.

Forestry Report

The 2023 Gogebic County timber sale program provided approximately 9.1 million board feet of various forest products to the wood utilizing industries of the region. This was an increase of 5.1 million board feet from 2022. There was harvesting activity on 12 different timber sale contracts in 2023.

The following is a description of the forest products harvested:

TOTAL VOLUME HARVESTED IN 2023

SAWLOGS - M.B.F. (THOUSAND BOARD FEET)	
Mixed Hardwood	807
ROUGH PULPWOOD - CORDS	
Aspen	2,937
Mixed Hardwood	17,394
Softwood	430
TOTAL CORDS	20,761

FIVE-YEAR SUMMARY – VOLUME HARVESTED

Year	Hardwood Sawlogs Mbf	Aspen Cords	Hardwood Cords	Softwood Cords
2019	786	521	11,884	258
2020	1,417	1,884	26,402	451
2021	759	978	21,369	148
2022	446	617	7,664	123
2023	807	2,937	17,394	430
Total	4,215	6,937	84,713	1,410

GRAND TOTAL – 4,215,000 Board Feet
93,060 Cords

FIVE-YEAR SUMMARY ACRES PREPARED

FIVE YEAR SUMMARY ACRES HARVESTED

Year	Marked Hardwood	Aspen	Conifer
2019	1,122	86	0
2020	1,389	33	0
2021	1,071	143	0
2022	1,206	173	0
2023	1,080	30	0
Total	5,868	465	0

Year	Marked Hardwood	Aspen	Conifer
2019	913	26	0
2020	1,708	50	0
2021	1,584	92	0
2022	674	61	0
2023	1,014	247	0
Total	5,893	476	0

TOTAL VOLUME SOLD IN 2023

In 2023, the Gogebic County Forestry and Parks Commission sold seven individual timber sales by sealed bid. Total timber sale acreage sold was 1,110 with an average timber sale size of 159 acres. The estimated volume from these timber sales is approximately 6.1 million board feet of various forest products. The estimated value of all sales is \$459,598. Average price per acre for stumpage sold in 2023 amounted to \$414. One timber sale received no bids in 2023. As of September 30, 2023, there were a total of 19 timber sales under contract. Seven timber sales were closed out in 2023. At year's end, combined with the previous year's surplus, approximately 1,917 acres remained available for harvest with an estimated volume of 9.7 million board feet of various forest products.

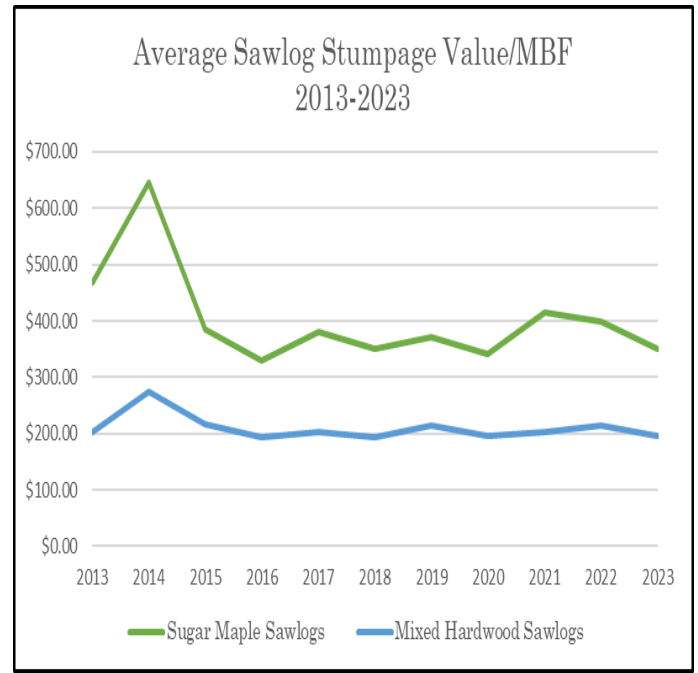
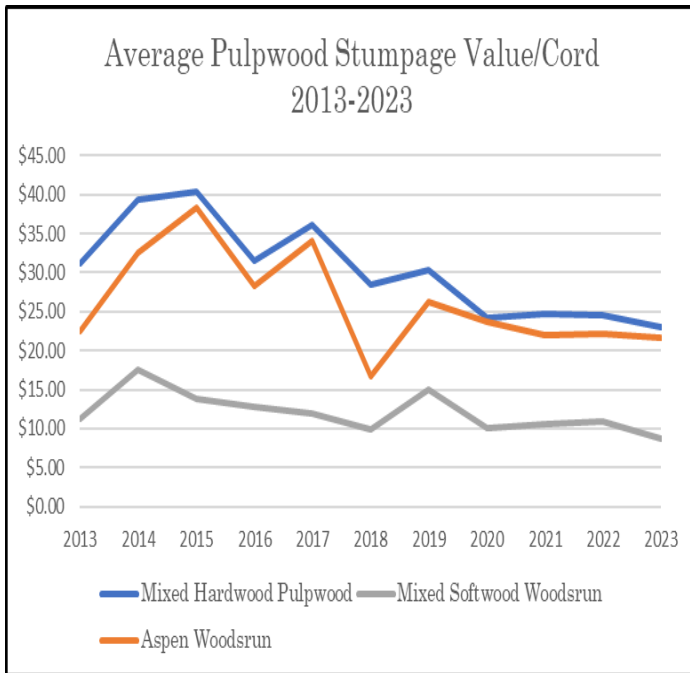
STUMPAGE RATES FOR ALL SALES SOLD IN 2023

Species & Product	Maximum per Mbf	Minimum per Mbf	Weighted Mean
Sugar Maple - Sawtimber	\$475.00	\$300.00	\$350.00
Mixed Hardwood - Sawtimber	\$200.00	\$190.00	\$195.71

Species & Product	Maximum per Cord	Minimum per Cord	Weighted Mean
Mixed Hardwood - Pulpwood	\$26.00	\$20.75	\$23.07
Aspen - Woodsrun	\$24.00	\$20.00	\$21.67
Mixed Softwood - Woodsrun	\$10.00	\$5.00	\$8.75

GOGEBIC COUNTY FOREST REVENUES TIMBER SALE RECEIPTS FIVE-YEAR SUMMARY

2019	\$679,172
2020	\$1,064,630
2021	\$821,355
2022	\$453,411
2023	\$793,189
Total	\$3,811,757



FOREST INVENTORY AND RECONNAISSANCE

In 2023, the Gogebic County Forestry and Parks Commission continued to update the forest inventory to maintain current and relevant information on each stand and to assist in the forest planning process. Inventory and reconnaissance focused on post-harvest stands, and any data that was approaching 15 years old with the annual goal to inventory approximately 10% of the forest. The inventory is designed to provide an accurate estimate of current timber volume (by species and product class), by timber type (stand) and by major forest types (strata). The data is also being summarized by forest compartment and by total acreage.

FOREST HEALTH

No significant insect or disease problems occurred in Gogebic County in 2023. However, Emerald Ash Borer (EAB) has been detected in Gogebic County but has not yet been verified on Gogebic County Forest lands. EAB continues to spread throughout the Upper Peninsula of Michigan, Minnesota, and Northern Wisconsin. Beginning in 2013, the Gogebic County Forestry and Parks Commission became more aggressive with management of ash stands within their ownership to try and limit the impact once EAB is discovered. Also in 2023, Michigan State University's Department of Entomology obtained a special use permit from Gogebic County Forestry & Parks to survey the impact of Emerald Ash Borer on Black Ash regeneration. The ongoing survey is located within county land adjacent to the Lake Gogebic County Park.

FOREST ACCESS

County forest roads are the primary source of access to the Gogebic County Forest for management and recreation activities. The Gogebic County Forestry and Parks Commission maintains 39 miles of improved roads that are mostly located in isolated areas of the county forest. By definition, improved roads are a minimum of 16-ft wide, have an improved surface and are seasonally maintained. These roads are not plowed during the winter season unless there is harvesting activity that uses the road. The primary purpose for maintaining these roads is to aid in the removal of timber products from the county forest. Secondly, these roads provide emergency services and the public with reliable vehicular access routes into otherwise isolated areas of the county forest.

In 2023, the Gogebic County Forestry & Parks Commission conducted general road maintenance throughout the 39-mile forest road system. Some of the road maintenance activities conducted by the Commission include grading, wash-out repair, graveling, spot graveling, signing, shoulder mowing/brushing, small culvert installation, storm damage clean-up, and garbage collection. Due to their importance to the local economy, road maintenance projects and improvements continue to be a priority of this department. In total \$56,175 was spent on road improvements and maintenance across the County Forest in 2023.

MULTI-USE TRAILS

In conjunction with active timber sale operations, Gogebic County Forestry and Parks Commission performed improvements to the county portion of Trail 160 and Trail 11. Both are multi-use trails that run through county ownership. Work performed primarily addressed erosion and rutting concerns. However, minor trail re-routing, dozing, graveling and culvert placement, provided improvements that will allow grooming operations to be more efficient and riding to be safer while limiting the need for major annual maintenance. All improvements have increased multi-use access to the public.

MISCELLANEOUS FOREST ACCESS

The Gogebic County Forest has hundreds of miles of woodland trails and old logging roads that have no formal designated recreational purpose yet remain open year-round for public use. The primary function of these trails and old logging roads is that of providing multi-use public access deep into the county forest.

FOREST BOUNDARIES

The program to establish the boundary of the county forest began in the early 1980's. There are approximately 274 miles of county forest boundaries with other landowners which have been established by certified survey or have a line by agreement. The boundary lines, corners, and witnesses represent a major investment by the County and are vital to the management of the county forest. The maintenance of these boundary references is accomplished by refreshing blazes on trees and painting. This work must be accomplished on a rotation of 8-10 years to easily retrace the boundary evidence. In 2023, 8.5 miles of boundary with associated appurtenances received maintenance.

TREE FARM

Gogebic County became a member of the American Tree Farm System on May 1, 1985. The purpose of becoming a member of Tree Farm was to ensure that the county forests are being managed in a sound, sustainable manner. In 2009, the Tree Farm System became third party certified, which means the Gogebic County Forestry program is third party certified under the Sustainable Forestry Initiative (SFI) and the PEFC chain of custody systems. To maintain our membership in the American Tree Farm System, every three to five years our forest is required to be inspected by a certified Tree Farm Forester for re-certification. Gogebic County Forest has had several inspections over the past five years including a third-party audit by Price Waterhouse Coopers in June 2019. The results of these inspections and audits demonstrate that the Gogebic County Forest is indeed being managed with a sound, sustainable directive. The Gogebic County Forest is the largest forest in Michigan to be certified by the American Tree Farm System.

The benefits of being a Tree Farm member are many. Among them is the fact that the wood products produced by the Gogebic County Forest can be sold as "certified wood products", which has the potential to command a higher price in the open market and may also give logging contractors preference for selling the wood products harvested from Gogebic County timber sales to markets that require a certain percentage of their raw material they purchase to be derived from certified sources. Other benefits include the reassurance of the public that Gogebic County is considering other forest values such as wildlife habitat, recreation, watershed protection and cultural resource protection during the management of the forest.

MISCELLANEOUS SPECIAL USE PERMITS

Hunting Camp Permits - Special use fees were collected for sixty-four (64) hunting camp special use permits during 2023. The annual permits are for existing logging camps/trapper shacks or old camp sites that were once located on the land prior to acquisition by Gogebic County. In most cases, the permit holder has improved the building or site and pays personal property taxes on the buildings, etc., to the political township in which their respective camps occupy. In total \$25,640 was collected for these permits.

Road Use - The Road Use Permit system grants the right (with restrictions) to use and maintain the existing roadways upon and across County Forest Land. There is no fee for the permit. During 2023, two (2) Road Use Permits were issued. All permits issued were for transportation of raw forest materials and/or road improvements when necessary.

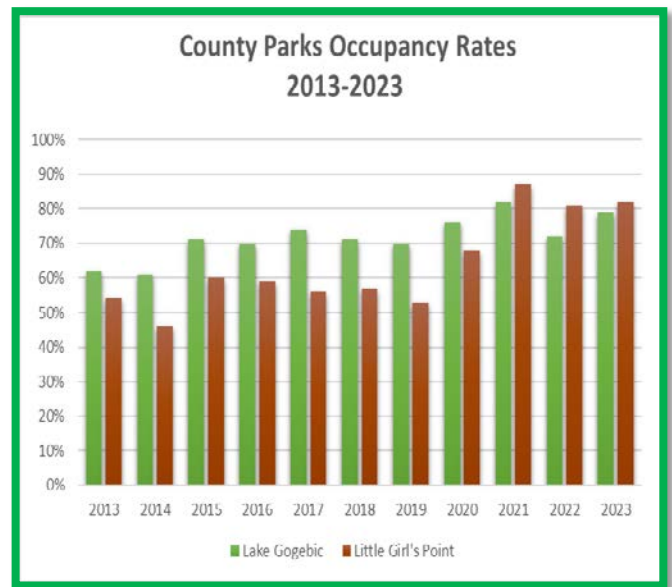
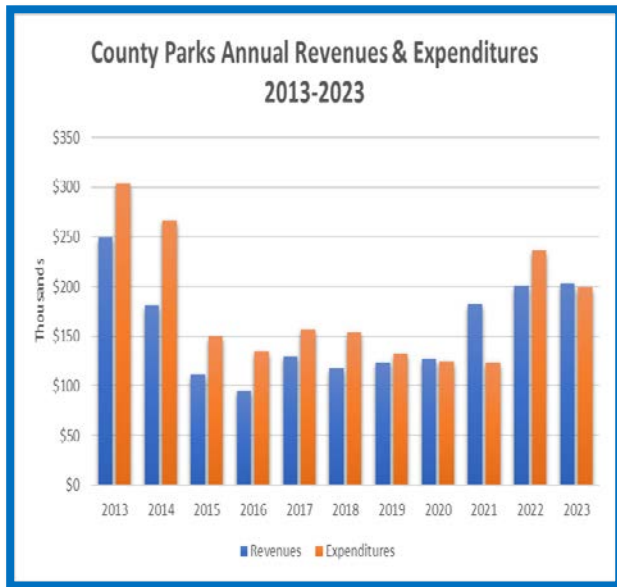
General Use - Eight (8) General Use Permits were issued throughout the year for activities such as camping on county forest lands to the placements of temporary docks at the Lake Gogebic County Park.

Firewood Permits - The Firewood Permit system allows County Residents to gather dead and downed material for personal use from the County Forest. The sale or trade of this material is strictly prohibited. The permit fee is \$10. In 2023, the Forestry Department issued twenty-one (21) firewood permits which generated \$210 of revenue. With the average permittee cutting 5-7 cords of wood, approximately 126 cords of firewood were gathered.



Parks Report

With the upgrade to an online reservation system in 2021, the Gogebic County Parks have seen a consistent increase in occupancy and revenue. This can be attributed to the convenience of an online system and retainment of cancellation fees. With an increase in park use, the repairs and maintenance of the parks continue to be a challenge. Year-end cash surplus is placed into the program fund balance to provide funds for required or scheduled maintenance and matching funds when applying for grants. At the beginning of October 2022, the fund balance was \$247,539. At the fiscal year's end, the fund balance amounted to \$305,032. It is expected that the fund balance account will decrease as scheduled repairs and improvements are made at each park.



MMRMA RAP Grant Award – Each year, the Michigan Municipal Risk Management Authority, under its Risk Avoidance Program (RAP), awards funds that support initiatives to improve safety efforts and therefore reduce risks. The Gogebic County Forestry & Parks Commission submitted the grant application for assistance in obtaining updated fire pit rings, which are elevated 18 inches from the ground level and more than double the depth of the existing fire pits. The insulated outer rings also provide an extra safety barrier. In August of 2023, the MMRMA awarded RAP grant funds equal to half of the cost to purchase the 88 fire pit rings needed. The Forestry & Parks Department provided the balance of the cost and staff provided in-kind contribution of labor to install each fire pit.

Little Girl's Point Park – The park had an overall occupancy rate of 82% for the camping season (5/12/2023 – 10/1/2023) which is a slight increase from the 2022 season. Total revenues and expenses for the park including the Lodge facilities amounted to \$139,809 in revenues and \$92,193 in expenses, respectively. \$24,255 of expenses can be attributed to new fire pit rings, pavilion roof replacement, hazardous tree removal for the park, outdoor picnic tables for the Lodge, and ongoing maintenance items.

Lake Gogebic Park – The Lake Gogebic County Park had an overall occupancy rate of 79% for the camping season (5/12/2023 – 10/1/2023) which increased 7% from 2022. Total Revenues for the park amounted to \$94,109 with expenses of \$107,297. Expenses included repairs and maintenance projects totaling \$33,737 which included new fire pit rings, site improvements, hazardous tree removal and 20 new picnic tables.



(Lake Gogebic County Park morning sunrise)

McDonald Lake Park – McDonald Lake was created in 1941 by the construction of a dam on McDonald Creek which provides a lake level control. McDonald Dam is classified as having a low hazard potential based upon the degree of development downstream of its location. State law dictates owners of low hazard potential dams to complete dam safety inspections reports once every 5 years. This service is provided by the Department of Environment, Great Lakes, and Energy (EGLE) at no charge to local units of government. Major maintenance on McDonald Dam was last completed in 2018. In 2023, new fire pit rings were an addition to the camp sites.

McDonald Lake Park is unique from the other two campgrounds operated by the Forestry and Parks Commission because there are only five rustic tent sites for camping, and we do not charge any fees for camping or launching your boat at this site. This site receives a substantial amount of water-based recreation/camping and is an important part of the Gogebic County Forest.

Conservation & Wildlife Management



Funding for game and non-game habitat improvement and access comes primarily from grant sources. In 2023, the Gogebic County Forestry and Parks Commission partnered with the Gogebic County Conservation District which submitted and was awarded a Deer Habitat Improvement Grant in the amount of \$8,442.00 from the Michigan Department of Natural Resources to improve the deer habitat in the Devils Creek-Chaney Lake Deer Wintering Complex and the Little Girls Point Deer Wintering Complex (DWC). DWC'S are areas that deer migrate to in late fall/early winter that have diminished snow depths, abundant thermal cover and browse. A significant part of both DWC's are located in the county forest. The Commission has conducted numerous timber sales in the DWC's in the past 12 years that will be providing much needed winter browse for deer through natural regeneration. This grant enabled us to mow the wildlife openings in the Little Girls Point DWC, the Devils Creek-Chaney Lake DWC, as well as the trails that were previously seeded in both DWC'S. In total 41 acres was mowed. The general idea is that the openings which typically lose their snow cover first, would become spring breakout food plots that the deer could utilize as an early spring food source. This should improve deer survival and allow them to regain energy before they return to their pre migration areas. These sites will also provide year-round habitat to the local deer population and other associated wildlife. The grant also funded the planting of Conifer and Oak seedlings in a recent harvest stand located in the Little Girls Point DWC.

All areas provide habitat for grouse, woodcock, turkey, deer, and various other wildlife species and are readily accessible to hunters and wildlife viewers.

INVASIVE SPECIES

The Gogebic County Forestry and Parks staff evaluated the results of previous treatments of the invasive species shrub Glossy Buckthorn at Little Girl's Point Park and Japanese Barberry at Lake Gogebic County Park. Much progress has been made slowing down both invasive species. The Gogebic County Forestry & Parks partners with the United States Forest Service and the Gogebic Conservation District to tackle invasive species that occur within county forest ownership, Plans are to monitor the Park sites in 2023 and schedule treatment as needed.

PARTNERSHIPS

The Forestry and Parks Commission has always believed that the best way to build a better tomorrow is by building and maintaining solid partnerships today. The Commission has had excellent working relationships over the years with the Wisconsin County Forest Association, Michigan Department of Natural Resources, Department of Environment Great Lakes and Energy (EGLE), Ottawa National Forest, National Park Service, Lac Vieux Desert Band of Lake Superior Chippewa Indians, Gogebic Conservation District, Michigan State University, Ruffed Grouse Society, Gogebic Range Trail Authority, North Country Trail Association, and forest industry. All partnerships have played a special role in that each adds to services and benefits that the Forestry and Parks Commission is able to provide to the citizens of Gogebic County.

Oman's Creek Boating Access Site -In 2023, the Commission continued its operating agreement with the State of Michigan DNR to maintain and administer the Oman Creek Boating Access Site adjacent to the Little Girl's Point Park. This project was funded by the State via a \$40,000 project agreement. It was the tenth consecutive year that Gogebic County has partnered with the Department of Natural Resources (MDNR) in management of the natural resources of this boating access site. The dredging contract was once again awarded to Angelo Luppino, Inc., while the Commission maintained the bathrooms and lawn care at the site. Total expenses for this project amounted to \$16,997.38.

TECHNOLOGY

In 2023, the Forestry and Parks Department continued to update the Geographic Information System (GIS) for lands under its authority. There continues to be updates and improvements as the inventory and timber sales are completed. The Gogebic County Forestry and Parks Commission website www.gogebicforestryandparks.com continues to provide cost effective, user-friendly public access to county forest and parks information, as well as links to various other Gogebic County resources. The site information is frequently updated to reflect current information.

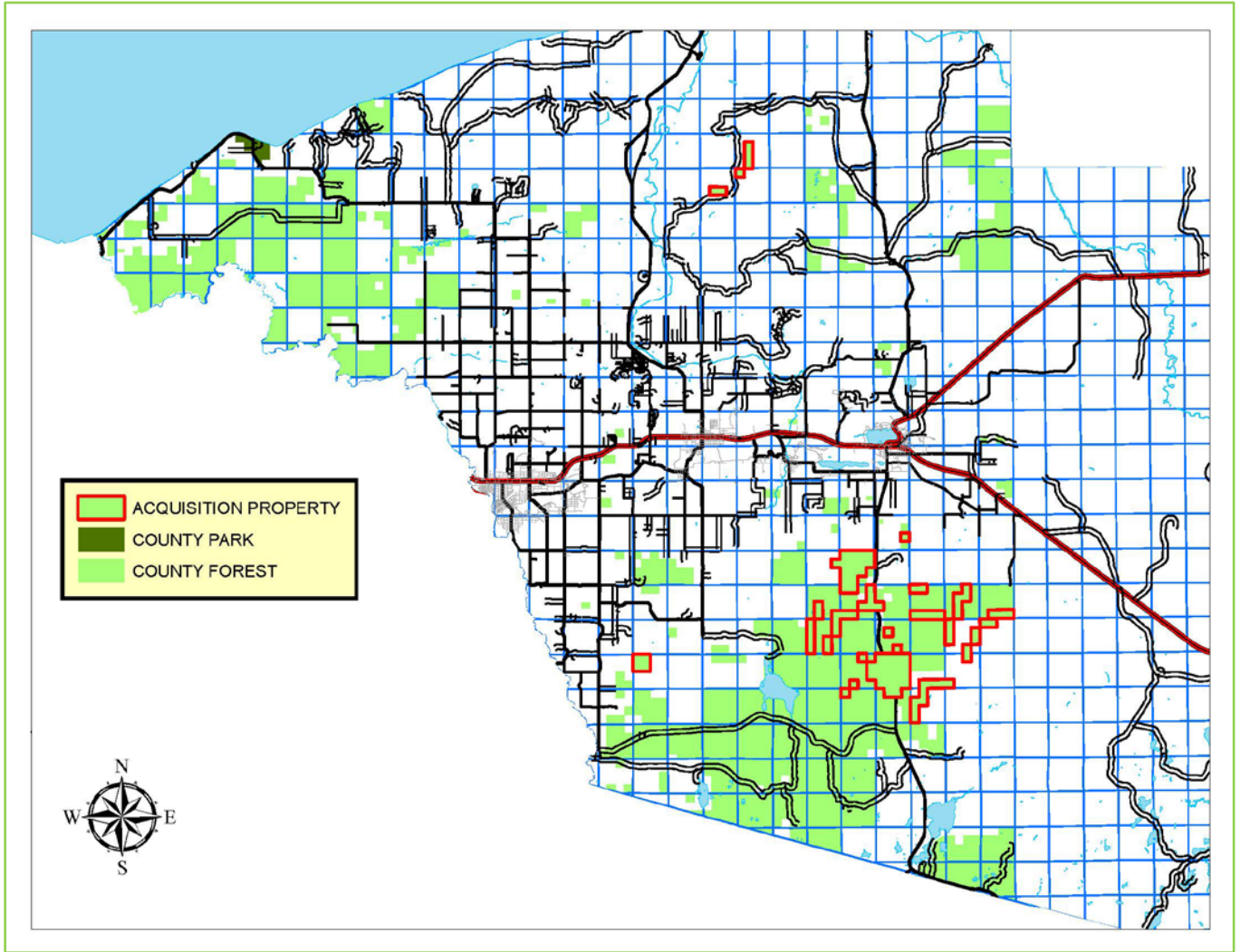
ACQUISITION AND OWNERSHIP

In 2023 Gogebic County acquired 4,007.30 acres of unique forestland with highly productive wildlife habitat that is intermingled within the existing 50,410-acre Gogebic County Forest Ownership matrix from the Melvin Flannery Estate. Funding for the 4.2 million dollar acquisition came from a Michigan Natural Resources Trust Fund Grant which covered 74% of the purchase price, and Gogebic County which provided the remaining 26% match. A majority of the acquisition land is located in Bessemer Township with a few scattered parcels also located in both Ironwood and Erwin Township. *(See ownership map-pg. 14)*

Acquisition of this significant forest acreage will economically benefit the local community and will ensure long-term stability of public access for numerous recreational pursuits. The acquisition will allow improved access to thousands of acres of the County Forest, enable the expansion of the Mosinee Grouse Enhanced Management System (GEMS) site, and provide added protections to over 1.5 miles of the Little Black River shoreline. It will also enable the County Forest Program to manage more effectively towards habitat goals and objectives identified in the Michigan Department of Natural Resources (MDNR), Devils Creek/Chaney Lake Deer Wintering Complex Management Plan. This complex is essential to winter survival of deer in Gogebic County. Deer based recreation, primarily deer hunting, remains a driving economic force in the region. Operationally, it will save the County funds by eliminating cost associated with over 26 miles of inholding boundaries.

This acquisition will ensure that the land continues to be open to the public and available for hiking, hunting, fishing, snowshoeing, skiing, bird watching, berry picking, and growing array of non-traditional recreational pursuits for which the area is becoming increasingly popular. The promotion and growth of non-traditional outdoor recreation pursuits is critical to the economic growth of the Western Upper Peninsula. Securing this unique land base is the foundation for any potential for economic development and sustainability for local communities. It is essential to continue to provide, not only trails, but public space for our Gogebic County guests to utilize as well. The land assets will attract vacationers, people who would like to live, work, and play here, and help retain our local population by providing additional high-quality outdoor recreation opportunities and support of the local forest products industry. The acquisition will be an asset to the whole State of Michigan for future generations and will be critically important for the Western Upper Peninsula while ensuring conservation of the land for all of Michigan's citizens and visitors.

As of September 30, 2023, a total of 54,408.90 acres were under the jurisdiction of the Gogebic County Forestry and Parks Commission. The County has timber rights on an additional 374 acres, bringing the total to 54,782.90 acres.



Forestry Financial Statement

FUND 541 FORESTRY
For the Fiscal Year Ending September 30, 2023

FORESTRY - Beginning Cash Account, October 1, 2022		\$ 1,172,879
<u>Forestry Revenues</u>		
541-000-539.00	STATE GRANT (MNRTF20-0183)	314,944
541-000-647.00	TIMBER SALES	793,189
541-000-650.00	PERFORMANCE BONDS	14,761
541-000-675.00	FORESTRY PERMITS	25,960
541-000-679.01	FORESTRY DEPT REIMB.	2,389
	TOTAL REVENUES	\$ 1,151,243
<u>Accounts Payable</u>		
541-000-202.00	ACCOUNTS PAYABLE	4,285
Total Increase in Accounts Payable		4,285
<u>Other Liabilities</u>		
541-000-257.00	ACCRUED WAGES PAYABLE	2,349
541-000-258.00	ACCRUED FICA	173
541-000-297.00	PAYROLL REIMBURSEMENTS	(30)
Total Increase in Other Liabilities		2,492
	TOTAL SOURCES OF FUNDS	\$ 1,158,021
	TOTAL FUNDS AVAILABLE	\$ 2,330,900
<u>Forestry Expenditures</u>		
541-536-701.01	PER DIEM	2,350
541-536-702.00	SALARIED AND PERM. PART TIME	108,953
541-536-703.00	DEPARTMENT HEAD	79,707
541-536-709.00	FICA	14,013
541-536-717.00	RETIREMENT	57,064
541-536-717.01	LIFE INSURANCE	142
541-536-719.00	EMPLOYERS HOSPITALIZATION INS	43,048
541-536-720.00	WORKERS COMPENSATION	1,944
541-536-724.02	FRINGE BENEFITS	1,198
541-536-752.00	SUPPLIES & MATERIALS	1,933
541-536-759.00	GAS, OIL & GREASE	4,145
541-536-791.00	SUBSCRIPTIONS & DUES	1,510
541-536-801.01	CONTRACTUAL SERVICES	18,987
541-536-801.02	LEGAL FEES	10,079
541-536-812.00	DATA PROCESSING CHARGES	1,648
541-536-850.00	TELEPHONE	2,780
541-536-851.00	POSTAGE	453
541-536-855.00	AUDIT EXPENSES	1,550
541-536-860.00	TRAVEL	150
541-536-900.00	PRINTING AND BINDING	835
541-536-905.00	EMPLOYEE TRAINING & DEVELOP.	218
541-536-909.00	ADVERTISING	697
541-536-920.00	UTILITIES	3,370
541-536-934.00	REPAIRS & MAINTENANCE	4,555
541-526-971.00	GOGEBIC COUNTY FOREST EXPANSION PROJECT	1,412,373
541-536-974.00	LAND IMPROVEMENTS	8,387
541-536-976.01	ROAD REPAIRS & MAINTENANCE	56,175
541-536-977.00	EQUIPMENT	605
541-536-978.00	VEHICLE	46,015
541-536-980.00	OFFICE EQUIPMENT & FURNITURE	5,960
541-536-991.00	PERFORMANCE BONDS PAYABLE	23,773
	TOTAL EXPENDITURES	\$ 1,914,616
<u>Other Assets</u>		
541-000-040.00	ACCOUNTS RECEIVABLE	2,100
541-000-078.00	DUE FROM STATE	314,944
541-000-123.00	PREPAID EXPENSES	4,275
Total Increase in Other Assets		321,319
	TOTAL USES OF FUNDS	\$ 2,235,935
FORESTRY - Ending Cash Account, September 30, 2023		\$ 94,965

Parks Financial Statement

FUND 508 PARKS
For the Fiscal Year Ending September 30, 2023

PARKS - Beginning Cash Account, October 1, 2022 \$ 247,539

Parks Revenues

508-000-404.00	LITTLE GIRLS PT PARK	109,008	
508-000-404.04	OMAN'S MDNR DREDGING GRANT	40,000	
508-000-405.00	LAKE GOGEBIC PARK	94,109	
508-000-406.00	LITTLE GIRLS PT - THE LODGE	30,800	
508-000-665.00	INTEREST/FEES	1	
	TOTAL REVENUES	\$ 273,918	

Accounts Payable

508-000-202.00	ACCOUNTS PAYABLE	3,400	
Total Increase in Accounts Payable			3,400

Other Liabilities

508-000-257.00	ACCRUED WAGES PAYABLE	306	
508-000-258.00	ACCRUED FICA	23	
Total Increase in Other Liabilities			329

TOTAL SOURCES OF FUNDS \$ 277,647

TOTAL FUNDS AVAILABLE \$ 525,185

Parks Expenditures - Little Girl's Point

508-756-702.00	SALARIED AND PERM. PART TIME	10652	
508-756-709.00	FICA	769	
508-756-752.00	SUPPLIES & MATERIALS	7083	
508-756-801.01	CONTRACTUAL SERVICES	20875	
508-756-801.10	SOFTWARE FEE	3448	
508-756-801.11	CREDIT CARD FEE	4137	
508-756-807.00	PERMITS/LICENSES	583	
508-756-812.00	DATA PROCESSING CHARGES	400	
508-756-835.00	WATER SAMPLE TESTING	150	
508-756-850.00	TELEPHONE	4725	
508-756-851.00	POSTAGE	60	
508-756-909.00	ADVERTISING	383	
508-756-920.00	UTILITIES	8785	
508-756-934.00	REPAIRS & MAINTENANCE	24255	
508-756-964.00	REFUNDS	5891	
508-756-934.05	OMAN'S CREEK - DREDGING	12120	
508-756-934.06	OMAN'S CREEK - JANITORIAL	1967	
508-756-934.07	OMAN'S CREEK - LAWN CARE	360	
		106,641	

Parks Expenditures - Lake Gogebic

508-757-702.00	SALARIED AND PERM. PART TIME	10,651.68	
508-757-704.00	PART TIME	4,569.00	
508-757-709.00	FICA	1,042.46	
508-757-752.00	SUPPLIES & MATERIALS	2,440.82	
508-757-759.00	GAS/OIL & GREASE	62.81	
508-757-801.01	CONTRACTUAL SERVICES	14,912.00	
508-757-801.10	SOFTWARE FEE	1,648.50	
508-757-801.11	CREDIT CARD FEE	2,144.33	
508-757-807.00	PERMITS/LICENSES	620.70	
508-757-812.00	DATA PROCESSING CHARGES	400.00	
508-757-835.00	WATER SAMPLE TESTING	120.00	
508-757-850.00	TELEPHONE	1,077.82	
508-757-851.00	POSTAGE	69.55	
508-757-920.00	UTILITIES	14,994.51	
508-757-934.00	REPAIRS & MAINTENANCE	33,737.43	
508-757-964.00	REFUNDS	1,025.00	
508-757-977.04	PLAYGROUND EQUIPMENT	17,780.00	
		107,297	

TOTAL EXPENDITURES \$ 213,937

Increase in Other Cash Accounts

508-000-003.02	CERT OF DEPOSIT - GFCU		
508-000-001.01	CASH ACCOUNT - PARKS EFTS	1,000	
Total Increase in Other Cash Accounts:			1,000

Increase in Other Assets

508-000-040.00	ACCOUNTS RECEIVABLE	5,217	
Total Increase in Other Assets:			5,217

TOTAL USES OF FUNDS \$ 220,154

PARKS - Ending Cash Account, September 30, 2023 \$ 305,032